

STATE OF NEVADA

GAMING CONTROL BOARD



MINIMUM INTERNAL CONTROL STANDARDS

Note: When adopted in 1997, these standards applied to both Group I and Group II licensees. In February 2000, the Nevada Gaming Commission amended the definition of “Group II licensee” and revised Regulation 6.090 to require that Group II licensees (i.e., redefined as those licensees with annual gross gaming revenues of less than \$3 million) follow Internal Control Procedures rather than the Minimum Internal Control Standards. Therefore, although these standards make numerous references to Group II licensees, these standards no longer apply to such licensees – they only apply to those licensees with annual gross gaming revenues of \$3 million or more. References to Group II licensees will be deleted with the next formal revision of the Minimum Internal Control Standards.

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Note 1: Throughout the table games section all references to dealers include boxmen.

Note 2: For any Board-authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these standards will be acceptable.

Note 3: The term shift as used in these standards refers to an 8-hour interval unless otherwise approved by the Board.

Credit Play

There are two basic credit play systems available. A marker system allows for credit to be both issued and repaid in the pit. A name credit system allows for the issuance of credit without using markers.

Marker Credit Play (Exclusive of rim credit and call bets)

1. Prior to the issuance of gaming credit to a player, the employee extending the credit contacts the cashier or other independent source to determine if the player's credit limit has been properly established and there is sufficient remaining credit available for the advance.
2. Proper authorization of credit extension in excess of the previously established limit is documented.
3. The amount of credit extended is communicated to the cage or another independent source and the amount documented within a reasonable time subsequent to each issuance.
4. The marker form is in at least triplicate form (triplicate form being defined as three parts performing the functions delineated in the standard below), with a preprinted or concurrently-printed marker number, and utilized in numerical sequence.
Note: This requirement does not preclude the distribution of batches of markers to various pits.
5. At least three parts of each separately numbered marker form are utilized as follows:
 - a. Original - Maintained in the pit until settled or transferred to the cage.
 - b. Payment Slip - Maintained in the pit until the marker is settled or transferred to the cage. If paid in the pit, the slip is inserted in the table drop box. If not paid, the slip is transferred to the cage with the original.
 - c. Issue Slip - Inserted into the appropriate table drop box when credit is extended or when the player has signed the original.

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6. When marker documentation (e.g., issue slip and payment slip) is inserted in the drop box, such action is performed by the dealer at the table.
7. A record is maintained which details the following (e.g., master credit record retained at the pit podium.):
 - a. The signature or initials of the individual(s) approving the extension of credit (unless such information is contained elsewhere for each issuance).
 - b. The legible name of the individual receiving the credit.
 - c. The date and shift of granting the credit.
 - d. The table on which the credit was extended.
 - e. The amount of credit issued.
 - f. The marker number.
 - g. The amount of credit remaining after each issuance or the total credit available for all issuances.
 - h. The amount of payment received and nature of settlement (e.g., credit slip number, cash, chips, etc.).
 - i. The signature or initials of the individual receiving payment/settlement.
8. The above mentioned forms are safeguarded, and adequate procedures are employed to control the distribution, use, and access to these forms.
9. All credit extensions are initially evidenced by lammer buttons which are displayed on the table in public view and placed there by supervisory personnel.
10. Marker preparation is initiated and other records updated within approximately one hand of play following the initial issuance of credit to the player.
11. Lammer buttons are removed only by the dealer employed at the table upon completion of a marker transaction.
12. The original marker contains at least the following information: marker number, player's name and signature, date (in compliance with Nevada Revised Statutes), and amount of credit issued.
13. The issue slip or stub includes the same marker number as the original, the table number, date and time of issuance, and amount of credit issued. The issue slip or stub also includes the signature of the individual extending the credit, and the signature or initials of the dealer at the applicable table, unless this information is included on another document verifying the issued marker.

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14. The payment slip includes the same marker number as the original. When the marker is paid in full in the pit, it will also include the table number where paid, date and time of payment, nature of settlement (cash, chips, etc.) and amount of payment. The payment slip also includes the signature of a pit supervisor acknowledging payment, and the signature or initials of the dealer receiving payment, unless this information is included on another document verifying the payment of the marker.
15. When partial payments are made in the pit, a new marker is completed reflecting the remaining balance and the marker number of the marker originally issued.
16. When partial payments are made in the pit, the payment slip of the marker which was originally issued is properly cross-referenced to the new marker number, completed with all information required by Standard 14, and inserted into the drop box.
17. The cashier's cage or another independent source is notified when payments (full or partial) are made in the pit so that cage records can be updated for such transactions. Notification is made no later than when the patron's play is completed or at shift end, whichever is earlier.
18. All portions of markers, both issued and unissued, are safeguarded and procedures are employed to control the distribution, use and access to the forms.
19. An investigation is performed to determine the cause and responsibility for loss whenever marker forms, or any part thereof, are missing. The result of the investigation is documented.
20. When markers are transferred to the cage, marker transfer forms or marker credit slips (or similar documentation) are utilized and such documents include, at a minimum, the date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, signature of pit supervisor releasing instruments from the pit, and the signature of cashier verifying receipt of instruments at the cage.
All markers will be transferred to the cage within 24 hours of issuance.
21. Markers are transported to the cashier's cage by an individual who is independent of the marker issuance and payment functions (pit clerks may perform this function).

Name Credit Play

If personal checks, payroll checks, counter checks, hold checks or any other name credit instruments are accepted in the pit, then compliance with the following standards #22 through #26 is necessary. Travelers checks and guaranteed drafts are handled as any other name credit unless a different treatment is allowed by regulation.

22. Prior to accepting a name credit instrument, the employee extending the credit contacts the cashier or another independent source to determine if the player's credit limit has been properly established and the remaining credit available is sufficient for the advance.

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23. All name credit instruments are transferred to the cashier's cage (utilizing a two-part order for credit) immediately following the acceptance of the instrument and issuance of chips.
- Note: If name credit instruments are transported accompanied by a credit slip, an order for credit is not required.**
24. The order for credit (if applicable) and the credit slip includes the patron's name, amount of the credit instrument, the date, time, shift, table number, signature of pit supervisor releasing instrument from pit, and the signature of cashier verifying receipt of instrument at the cage.
25. The procedures for transacting table credits at standards #50 through #57 are strictly adhered to.
26. The acceptance of payments in the pit for name credit instruments is prohibited.

Foreign Currency

If foreign currency is accepted in the pit, then compliance with the following standards #27 through # 29 is required.

27. Foreign currency transactions are authorized by a pit supervisor/boxman who completes a foreign currency exchange form prior to the exchange for chips or tokens.
28. Foreign currency exchange forms include the country of origin, total face value, amount of chips/tokens extended (i.e., conversion amount), signature of supervisor/boxman, and the dealer completing the transaction.
29. Foreign currency exchange forms and the foreign currency are inserted in the drop box by the dealer.

Call Bets

A call bet is a wager made without chips or cash and includes marked bets (which are supplemental bets made during a hand of play). For the purpose of settling a call bet, a hand of play in craps is defined as a natural winner (e.g., a seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the player making his point, whichever comes first.

30. A call bet is evidenced by the placement of a lammer button, chips, or other identifiable designation in an amount equal to that of the wager in a specific location on the table.
31. The placement of the lammer button, chips, or other identifiable designation is performed by supervisory/boxmen personnel. The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization.

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32. The call bet is settled at the end of each hand of play by the preparation of a marker, repayment of the credit extended, or the payoff of the winning wager. Call bets extending beyond one hand of play are prohibited.
33. The removal of the lammer button, chips, or other identifiable designation is performed by the dealer/boxman upon completion of the call bet transaction.

Rim Credit

Rim credit is all extensions of credit that are not evidenced by the immediate preparation of a marker but does not include call bets.

34. Rim credit is evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the patron for the patron to wager, or to the dealer to wager for the patron, and by the placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended.
35. Rim credit is recorded on player cards, or similarly used documents, which are/have:
 - a. Prenumbered or concurrently numbered and accounted for by a department independent of the pit.
 - b. All extensions and subsequent repayments are recorded individually and evidenced by the initials or signatures of a supervisor and the dealer attesting to the validity of each credit extension and repayment.
 - c. An indication of the settlement method (e.g., serial number of marker issued, chips, cash).
 - d. Settled no later than when the patron leaves the table at which the card is prepared.
 - e. Transferred to the accounting department on a daily basis.
 - f. Reconciled with other forms utilized to control the issuance of pit credit (e.g., master credit records, table cards).

Fill and Credit Standards

36. Fill/credit slips are in at least triplicate form, in a continuous numerical series, and prenumbered or concurrently numbered in a form utilizing the alphabet and only in one series at a time.
The alphabet need not be used if the numerical series is not repeated during the business year.

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37. Unissued and issued fill/credit slips are safeguarded and adequate procedures are employed in the distribution, use and control of same.
- Note: This standard does not apply to Group II licensees.**
38. Personnel from the cashier or pit departments have no access to the locked box copies of the fill/credit slips.
39. When a fill/credit slip is voided, the cashier clearly marks void across the face of the original and first copy, the cashier and one other person sign both the original and first copy, and submits them to the accounting department for retention and accountability.
40. Fill transactions are authorized by a pit supervisor prior to the issuance of fill slips and transfer of chips, tokens, or monetary equivalents.
41. At least three parts of each fill slip are utilized as follows:
- a. One part is transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in table drop box.
 - b. One part is retained in the cage for reconciliation of cashier bank.
 - c. One part is retained intact by the locked machine in a continuous unbroken form.
42. For Group I licensees the part of the fill slip that is placed in the drop box is of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner. (The checking of a box on the form is not a clearly distinguishable indicator.)
43. The table number, shift, and amount of fill by denomination and in total are noted on all copies of the fill slip. The correct date and time is indicated on at least two copies.
44. All fills are carried from the cashier's cage by an individual who is independent of the transaction.
45. The fill slip is signed by at least the following individuals (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):
- a. Cashier - Who prepared the fill slip and issued the chips, tokens, or monetary equivalent.
 - b. Runner - Who carried the chips, tokens, or monetary equivalents from the cage to the pit.
 - c. Dealer - Who received the chips, tokens, or monetary equivalents at the gaming table.
 - d. Pit Supervisor - Who supervised the fill transaction.
46. Fills are either broken down or verified by the dealer in public view before the dealer places the fill in the table tray.
47. Fill slips are inserted in the drop box by the dealer.

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48. When table credits are transacted, a two-part order for credit is prepared for transferring chips, tokens or monetary equivalents from the pit to the cashier area or other secure area of accountability.
- Note: If chips, tokens, and monetary equivalents are transported accompanied by a credit slip, an order for credit is not required.**
49. The duplicate copy of an order for credit is retained in the pit to check the credit slip for proper entries and to document the total amount of chips, tokens, and monetary equivalents removed from the table.
50. At least three parts of each credit slip are utilized as follows:
- a. One part is retained in the cage for reconciliation of the cashier bank.
 - b. One part is transported to the pit by the runner who brought the chips, tokens, markers, or monetary equivalents from the pit to the cage, and after the appropriate signatures are obtained, deposited in the table drop box.
 - c. One part is retained by the locked machine intact in a continuous unbroken form.
51. For Group I licensees the part of the credit slip that is placed in the drop box is of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner. (The checking of a box on the form is not a clearly distinguishable indicator.)
52. The table number, shift, and the amount of credit by denomination and in total are noted on all copies of the credit slip. The correct date and time is indicated on at least two copies.
53. Chips, tokens and/or monetary equivalents are removed from the table tray by the dealer and are either broken down or verified by the dealer in public view prior to placing them in racks for transfer to the cage.
54. All chips, tokens, and monetary equivalents removed from the tables and markers removed from the pit are carried to the cashier's cage by an individual who is independent of the transaction.
55. The credit slip is signed by at least the following individuals (as an indication that each has counted or, in the case of markers, reviewed the items transferred):
- a. Cashier - Who received the items transferred from the pit and prepared the credit slip.
 - b. Runner - Who carried the items transferred from the pit to the cage and returned to the pit with the credit slip.
 - c. Dealer - Who had custody of the items prior to transfer to the cage.
 - d. Pit Supervisor - Who supervised the credit transaction.
56. The credit slip is inserted in the drop box by the dealer.

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- 57. Chips, tokens, or other monetary equivalents are deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms.
- 58. Inadequately documented cross-fills and even money exchanges in the pit are prohibited.

Drop Standards

- 59. At the close of each shift:
 - a. Each table's chip, token, coin, and marker inventory is counted and recorded on a table inventory form; or
 - b. If the table banks are maintained on an imprest basis, a final fill or credit is made to bring the bank back to par.
- 60. If final fills are not made, beginning and ending inventories are recorded on the master game sheet for shift win calculation purposes.
- 61. The accuracy of inventory forms prepared at shift end is verified by either two pit supervisors or one pit supervisor and one supervisor from another gaming department.
Note: This standard does not apply to Group II licensees.
- 62. If inventory forms are placed in the drop box, such action is performed by someone other than a pit supervisor.
Note: This standard does not apply to Group II licensees.
- 63. The setting out of empty drop boxes and the drop is a continuous process.
- 64. Procedures are implemented to insure that unauthorized access to empty drop boxes does not occur from the time the boxes leave the storage racks until they are placed on the tables.
- 65. At the end of each shift, all locked drop boxes are removed from the tables by an individual independent of the pit shift being dropped.
- 66. If drop boxes are not placed on all tables, then the pit department documents which tables were open during the shift.
Note: This standard does not apply to Group II licensees.
- 67. Upon removal from tables, drop boxes are transported directly to the count room or other secure place and locked in a secure manner until the count takes place.
- 68. The transporting of drop boxes is performed by a minimum of two individuals, at least one of whom is independent of the pit shift being dropped.
Note: This standard does not apply to Group II licensees.

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Soft Count Standards

69. If counts from various revenue centers are occurring simultaneously in the count room, procedures are in effect which prevent the commingling of funds from different revenue centers.
70. The soft count is performed by a minimum of three employees.
For Group II licensees a minimum of two employees may perform the soft count provided the count is viewed either live or on videotape within seven days by an owner, licensed key employee, or an employee with an application on file with the Board. The person viewing the videotape must not have been a participant in that count.
71. At no time during the count will there be fewer than three employees (**two for Group II's**) in the count room until the monies have been accepted into cage/vault accountability.
72. Count team members are rotated on a routine basis. (Rotation is such that the count team is not consistently the same three individuals more than four days per week.)
Note: This standard does not apply to Group II licensees.
73. The count team is independent of transactions being reviewed and counted and the subsequent accountability of soft drop proceeds.
The use of a dealer or a cage cashier is acceptable. An accounting representative may be used if there is an independent audit of all soft count documentation. For Group I licensees, if a cage cashier is used this person is not allowed to perform the recording function..
74. The drop boxes are individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded.
75. The count of each box is recorded in ink or other permanent form of recordation.
76. If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member must be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
77. Drop boxes, when empty, are shown to another member of the count team, to another person who is observing the count, or to recorded or live surveillance - provided the count is monitored in its entirety.
78. Original and first copies of fill/credit slips are matched or otherwise reconciled by the count team to verify that the total dollar amounts for the shift are identical.
For Group II licensees this function may be performed by the accounting department.
79. Orders for fill/credit (if applicable) are matched to the fill/credit slips.

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80. Fills and credits are traced to or recorded on the count sheet and examined for correctness.
81. Pit marker issue and payment slips removed from the drop boxes are either:
 - a. Traced to or recorded on the count sheet by the count team; or
 - b. Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel then verify the issue/payment slip for each table is accurate.
82. Foreign currency exchange forms removed from the drop boxes are reviewed for the proper daily exchange rate and the conversion amount is recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees.
83. The opening/closing table and marker inventory forms (if applicable) are either:
 - a. Examined and traced to or recorded on the count sheet; or
 - b. If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms (if applicable) to the count sheet. Discrepancies are investigated with the findings documented and maintained.
84. Corrections to information originally recorded by the count team on soft count documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change.
85. The count sheet is reconciled to the drop by a count team member who does not function as the sole recorder.
86. All members of the count team attest by signature to the accuracy of the games drop count. Three verifying signatures (**two for Group II licensees**) on the count sheet are adequate if all additional count team personnel sign a supplemental document evidencing their involvement in the count process.
87. All monies and monetary equivalents that were counted are turned over to the cage cashier (who is independent of the count team) or to an individual independent of the revenue generation and the count process for verification.
88. The above mentioned individual certifies by signature as to the accuracy of the monies delivered and received.
89. Access to stored drop boxes, full or empty, is restricted to authorized members of the drop and count teams.
90. Access to the count room during the count is restricted to members of the drop and count teams, excluding authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.

Note: This standard does not apply to Group II licensees.

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91. The count sheet, with all supporting documents, is promptly delivered to the accounting department by a count team member or someone other than the cashier's department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.

Key Control Standards

92. The involvement of at least two individuals independent of the cage department is required to access stored empty drop boxes.

93. Drop Box Release Keys

Note: This standard does not apply to Group II licensees.

- a. Drop box release keys are maintained by a department independent of the pit department.
- b. Only the person authorized to remove drop boxes from the tables is allowed access to the release keys.

The count team members may have access to the release keys during the soft count in order to reset the drop boxes.

- c. Persons authorized to drop the table games drop boxes are precluded from having access to drop box contents keys.

94. Drop Box Storage Rack Keys

- a. Someone independent of the pit department is required to accompany such keys and observe each time drop boxes are removed from or placed in storage racks.

Note: This requirement does not apply to Group II licensees.

- b. Persons authorized to obtain drop box storage rack keys are precluded from having access to drop box contents keys (with the exception of the count team).

95. Drop Box Contents Keys

- a. The physical custody of the keys needed for accessing stored full drop box contents requires the involvement of persons from three separate departments.
- b. Access to the contents key at other than scheduled count times requires the involvement of at least three persons from separate departments, including management. The reason for access must be documented with the signatures of all participants and observers.

96. Count Room Keys

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At least three (**two for three tables or less**) count team members are required to be present at the time count room and other soft count keys are issued for the soft count.

97. Duplicate Keys

- a. All duplicate keys are maintained in a manner which provides the same degree of control over drop boxes as is required for the original keys.
- b. Records are maintained for each key duplicated which indicate the number of keys made and destroyed.

Table Games Computer Generated Documentation

98. The computer system must be capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill/credit slips, markers, etc.).
99. This documentation is restricted to authorized personnel.
100. The documentation is to include, at a minimum:
- a. System exception information (e.g., appropriate system parameter information, corrections, voids, etc.).
 - b. Personnel access listing which includes at a minimum:
 - 1) Employee name.
 - 2) Employee identification number.
 - 3) Listing of functions employee can perform or equivalent means of identifying same.

Miscellaneous

101. Playing cards and dice, not yet issued to the pit, are maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering.
102. Pit supervisory personnel (with authority equal to or greater than those being supervised) provide supervision of all table games.

Statistics

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103. Records are maintained by day and shift indicating any single-deck blackjack games which were dealt for an entire shift.
104. Records reflecting statistical drop, statistical win and statistical win to statistical drop hold percentage by table and type of game are maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.

Note 1: Statistical drop can be computed by either of the following methods:

Drop (per Regulation 1.095), (+) marker credit slips, (+) pit credit repaid with chips in the pit.

or

Drop (per Regulation 1.095), (+) pit credit issues, (-) pit credit issues not in exchange for chips, (-) pit credit repaid with cash in the pit.

Note 2: Statistical win = table games gross revenue [per Regulation 6.110(1)], (+) marker credit slips.

105. This information is presented to and reviewed by management independent of the pit department on at least a monthly basis.
106. The above referenced management investigates any unusual statistical fluctuations with pit supervisory personnel.
107. At a minimum, investigations are performed for all statistical percentage fluctuations from the base level (for types of table games with more than two licensed tables) for a month in excess of:
- a. +/- 3% for locations with \$10 million or more in annual table games gross gaming revenue.
 - b. +/- 5% for locations with less than \$10 million in annual table games gross gaming revenue.
- The base level is defined as the licensee's statistical win to statistical drop percentage for the previous business year or previous 12 months.**
108. The results of such investigations are documented in writing and maintained.

Table Games Accounting/Auditing Procedures

109. The table games accounting and auditing procedures are performed by personnel who are independent of the transactions being audited/accounted for.
110. A daily recap is prepared for the day and month-to-date which includes the following information necessary to prepare the NGC tax returns:
- a. Pit credit issues.
 - b. Pit credit payments in chips.
 - c. Pit credit payments in cash.

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- d. Drop.
 - e. Win.
 - f. Gross Revenue.
111. If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill validator, computerized record, etc.) the dollar amount of the drop is reconciled to the actual drop by shift.
112. Accounting/auditing employees review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.
113. All noted improper transactions or unusual occurrences are investigated with the results documented.
114. Evidence of table games auditing procedures and any follow-up performed is maintained.